



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

GEORGE R. REILLY
First District, San Francisco

IRIS SANKEY
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

August 18, 1978

No. 78/147

TO COUNTY ASSESSORS:

MISCELLANEOUS PROPOSITION 13 TOPICS

Here is another in a series of letters concerning the implementation of Article XIII A (Proposition 13). These questions and answers deal with several miscellaneous topics.

Please refer any inquiries or additional questions to John McCoy of this division, (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

A. QUESTIONS & ANSWERS PERTAINING TO
MISCELLANEOUS TOPICS

1. Compatible Uses (TPZ)

QUESTION: Can property be revalued when a use compatible to the growing of timber is developed after the base year?

ANSWER: The base year value cannot be adjusted for the addition or deletion of a use which is compatible to land subject to a TPZ contract.

2. Sale Date

QUESTION: What is the date of sale?

ANSWER: When all parties' instructions have been met in an escrow or when the essential elements of a contract for the sale of property have been met.

3. Unrestricted Farmland

QUESTION: How do you value a well that has replaced an existing well?

ANSWER: Remove the value of the old well from the assessment roll and enroll the value of the new well.

4. Zoning Change After Purchase

QUESTION: A single-family residence on the 1975 roll is resold in January 1977. The new owner obtains a rezoning and constructs a service station on the site which is completed in 1979. How are the land and improvements to be valued?

ANSWER: 1977 - Revalue land and old improvements at time of sale (values based on old zoning).

1979 - Add current value of new improvements; balance of property (land and old improvements) not subject to reappraisal.

5. 1975 Appraisals

QUESTION: Can the assessor revalue a property to a 1975 level if the property was reappraised in 1975?

ANSWER: If the 1975 appraisal did not reflect 1975 values, the property should be reappraised.

QUESTION: Can the assessor reappraise property to the 1975 level if in 1975 the assessment appeals board established value?

ANSWER: Values established by the assessment appeals board cannot be altered by the assessor.